DOCUMENT RESUME

ED 119 590 HE 007 331

TITLE Educational and General Expenditures of Member Colleges.
INSTITUTION Southern Association of Colleges and Schools, Atlanta, Ga. Commission on Colleges.
PUB DATE Dec 75
NOTE 25p.; Appendices may reproduce poorly due to print size

EDRS PRICE MF-$0.83 HC-$1.67 Plus Postage
DESCRIPTORS Budgeting; Comparative Analysis; *Educational Economics; Educational Finance; *Expectancy Tables; *Expenditures; *Higher Education; *Operating Expenses; Profile Evaluation; Resource Allocations; Statistical Analysis

ABSTRACT

This document provides normative fiscal information to assist institutions in identification of emerging trends in the allocation of financial resources. These data do not represent minimums, but are composite perspectives of the operational characteristics of all institutions in the respective enrollment categories for each level. Tables cover: (1) distribution of member institutions by level, enrollment, and governance; (2) total educational and general expenditures per FTE student; (3 to 14) the percentage of total Educational and General (E & G) expended at each level of institution for each classification: instructional and departmental research, libraries, operating and maintenance of plant, organized activities related to educational department, sponsored research, other separately budgeted research, sponsored programs, extension and public service, student services, general administration, general institutional expense, and student aid; and (15 to 19) summaries for all E & G elements for a given level of institution. (Author/KE)

****
* Documents acquired by ERIC include many informal unpublished *
* materials not available from other sources. ERIC makes every effort *
* to obtain the best copy available. Nevertheless, items of marginal *
* reproducibility are often encountered and this affects the quality *
* of the microfiche and hardcopy reproductions ERIC makes available *
* via the ERIC Document Reproduction Service (EDRS). EDRS is not *
* responsible for the quality of the original document. Reproductions *
* supplied by EDRS are the best that can be made from the original. *
****

ED119590

Educational and General Expenditures of Member Colleges

U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

HE 007 331

COMMISSION ON COLLEGES
Southern Association of Colleges and Schools
December, 1975

CONTENTS

v
List of Tables

1
Foreword

3
Introduction to the Tables

5
The Tables

23
Appendices

LIST OF TABLES

Table I. Distribution of Member Institutions by Level, Enrollment, and Governance 6
Table II. Total Educational and General Expenditures per FTE Student 6

Tables III-XIV display the percentage of total E & G expended at each level of institution for each account classification.
Table III. Instruction and Departmental Research 8
Table IV. Libraries 8
Table V. Operation and Maintenance of Plant 9
Table VI. Organized Activities Related to Educational Departments 9
Table VII. Sponsored Research 10
Table VIII. Other Separately Budgeted Research 10
Table IX. Other Sponsored Programs 11
Table X. Extension and Public Service 11
Table XI. Student Services 12
Table XII. General Administration 12
Table XIII. General Institutional Expense 13
Table XIV. Student Aid 13

Tables XV-XIX display summaries for all E & G elements for a given level of institution on a single page.
Table XV. Level I 15
Table XVI. Level II 16
Table XVII. Level III 17
Table XVIII. Level IV 18
Table XIX. Level V 19

FOREWORD

To the membership of the College Delegate Assembly:

A 1972 Commission on Colleges proposal directed that a study be made of institutional Educational and General (E & G) expenditures in order to bring the table of median E & G expenditures contained in Illustration 4 of Standard IV of the *Standards of the College Delegate Assembly* up to date. Acting on this direction, a representative committee of business officers was convened early in the spring of 1975. This committee made certain recommendations for changes in the text of Standard IV and also recommended that the table contained in Illustration 4 be removed and that a separate publication be developed to include up-to-date and expanded information.

This separate publication has been developed. It presents the compilation of "normative fiscal information" which the proposed revision of Standard IV references. It is felt that this information should be published on an annual basis for the benefit of the membership.

The staff of the Commission on Colleges has spent many hours in the analysis and preparation of the data contained in this publication. The Commission wishes to express thanks to the many institutions which have submitted information on a timely basis and have thereby made this publication possible. Special acknowledgement is given to the efforts of Dr. James Montgomery, Director of Institutional Research at Virginia Polytechnic Institute and State University, who provided assistance in the development of this publication.

GORDON W. SWEET, EXECUTIVE SECRETARY

GROVER J. ANDREWS	BENNETT J. HUDSON
BARRY L. MELLINGER	ARTHUR E. SCHLUETER
VIRGINIA B. DARNELL	HAROLD E. WADE
EARL A. HELGESON	JOHN T. WYNN

INTRODUCTION TO THE TABLES

It is the intent of this publication to provide normative fiscal information which will assist institutions in recognizing emerging trends in the allocation of financial resources. It is hoped that attention will be focused on *how* resources are allocated as well as on the *quantity* of resources, which, of course, must be sufficient to meet the needs of the institution.

Using the information contained in this publication, it is possible for an institution to determine how other institutions of the same size and level are allocating financial resources. In order for an individual institution to compare itself with the information contained in this publication, the institution need only express each of the various elements of its E & G expenditures as a percentage of total E & G budget (excluding Transfer Accounts and Auxiliary Enterprises) and compare these percentages with the appropriate table.

It is also probable that visiting and standing committees of the Commission on Colleges will find several applications for the data. A committee may wish to use the information contained in this publication as a guide in making judgments about institutions. For instance, if an institution falls below the 25th percentile in any expenditure category, a committee may wish to make specific inquiry as to the reasons why. It should be emphasized that *these data do not represent minimums*, but are composite perspectives of the operational characteristics of all institutions in the respective enrollment categories for each level. Care should be exercised that the setting, purpose, and history of an institution be taken into account when judgments based on these data are made.

For the past several years, in response to the statement in the *Standards of the College Delegate Assembly* which says that an institution's level of financial support shall be measured in terms of E & G expenditures per FTE student, the Commission has requested information from institutions in the form of an annual report that includes enrollment and fiscal data, as well as other information such as degree levels, number of programs, and library characteristics. This report is used for many purposes, including the calculation of institutional dues and the classification of institutions by level of offerings.

This report form, which the Commission refers to as the "Institutional Profile" (IP), is normally mailed to institutions in June. Institutions are requested to return the IP form by September. The IP requests confirmation of data currently on file on computer tapes and provides the opportunity for an institution to update and correct the basic information on file with the Commission. It is from this annual IP report that the fiscal information summarized in this publication has been gathered.

The reporting format contained in the Institutional Profile is essentially that suggested by the National Association of College and University Business Officers (NACUBO) and the Higher Education General Information Survey (HEGIS). The IP report, when sent to an institution, provides the fiscal data submitted by the institution for the two prior fiscal years and requests that necessary corrections be made. The report also requests that fiscal information for the most recently completed fiscal year be provided. The data classifications for fiscal information (Appendix A) are essentially in the form of the chart of accounts as recommended by NACUBO.

There is a possible limitation regarding accuracy of data which is imposed by budget classification of E & G expenditures (see Appendix A). There is obvious latitude in determining to which account a particular type of expenditure should be entered. There are, in all probability, situations where different accounts could have been used which would result in changing the proportion of a budget expended for a given category of expenditure.

Current fiscal information from 620 member institutions was incorporated into the tables which follow. Quartiles were selected as the descriptive statistics because of their relative simplicity and clarity of presentation and the characteristic of being unaffected by extreme values.

The first quartile (Q_1) is the 25th percentile or that point in the distribution below which 25% of the values fall. The second quartile (Q_2) is the 50th percentile (or median), i.e., that point in the distribution below which 50% of the values fall. The third quartile (Q_3) is the 75th percentile, i.e., that point in the distribution below which 75% of the values fall.

The Commission found it necessary to eliminate some of the data summarizations. In instances where there were a limited number of institutions, certain values are not presented because there were too few institutions to treat properly using quartiles or to protect the anonymity of institutions. Other conditions that led to the elimination of data summaries included characteristics of some highly specialized institutions or unusual circumstances affecting a class of institutions. Finally, some data were eliminated when there were apparant data anomalies that, in the subjective judgment of the staff, deserved additional study before presentation.

THE TABLES

TABLES I and II

Table I is a display of the membership by level, enrollment, and whether public or private. Table II displays the E & G expenditures per FTE student (in dollars) at the 25th, 50th, and 75th percentiles. Table II was constructed by dividing the total credit and non-credit FTE enrollments (see Appendix B) reported by an institution into the total E & G expenditures (excluding the Transfer Accounts and Auxiliary Enterprise Accounts) reported by that institution (see Appendix A). These institutions were then classified by level and enrollment category and arrayed from low to high dollar amounts within these classifications. From these arrays, the quartile values were determined.

LEGEND:

Level I – Associate degrees, certificates
Level II – Bachelor's degree only
Level III – Bachelor's and master's degrees (may include Specialist in Education)
Level IV – Bachelor's, master's, and doctor's degrees (may include Specialist in Education)
Level V – Graduate or professional degrees only

Q_1: First quartile = 25th percentile
Q_2: Second quartile = 50th percentile = *median*
Q_3: Third quartile = 75th percentile

N = Number reporting

* Indicates insufficient information available

TABLE I

Distribution of Member Institutions
By Level, Enrollment, and Governance

1974-75

Enrollment Categories	Level I			Level II			Level III			Level IV			Level V			All Levels		
	Public	Private	Total	Public	Private	Total	Public	Private	Total	Public	Private	Total	Public	Private	Total	Public	Private	Total
001- 500	10	39	49	1	24	25	—	2	2	—	1	1	—	8	8	11	74	85
501- 1000	41	8	49	3	71	74	1	6	7	1	2	3	2	4	6	48	91	139
1001- 1500	48	5	53	4	34	38	1	10	11	—	1	1	1	—	1	54	50	104
1501- 2500	62	—	62	10	14	24	6	7	13	3	—	3	—	2	2	81	23	104
2501- 5000	40	—	40	5	—	5	34	11	45	1	3	4	—	—	—	80	14	94
5001-10000	19	—	19	—	—	—	24	—	24	11	5	16	—	—	—	54	5	59
10001-up	6	—	6	1	—	1	4	1	5	22	1	23	—	—	—	33	2	35
Public	226			24			70			38			3			361		
Private		52			143			37			13			14			259	
Total			278			167			107			51			17			620

TABLE II

Total Educational and General
Expenditures per FTE Student
(Quartile figures are in dollars)

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	1690	2130	3170	49	2450	2790	4090	25	*	*	*	2	*	*	*	1	3780	6620	8040	8
501- 1000	1270	1550	1910	49	2200	2770	3670	74	2070	3060	4170	7	*	*	*	3	*	8160	*	6
1001- 1500	1180	1510	1740	53	2280	2690	3180	38	2220	2500	3550	11	*	*	*	1	*	*	*	1
1501- 2500	1020	1230	1510	62	1910	2260	3570	24	2220	3030	4040	13	*	*	*	3	*	*	*	2
2501- 5000	920	1110	1290	40	*	1620	*	5	1720	2140	2690	45	*	3540	*	4	—	—	—	—
5001-10000	890	1130	1400	19	—	—	—	—	1670	1960	2390	24	2120	2900	5820	16	—	—	—	—
10001-up	860	1060	1200	6	*	*	*	1	*	2290	*	5	2090	2950	4140	23	—	—	—	—

TABLES III - XIV

Tables III through XIV contain information arranged by account classifications (E & G elements). Table III, for example, demonstrates the percentage of the E & G budget allocated for Instruction and Departmental Research for each institutional level and enrollment category. In the construction of Tables III-XIV, the dollar amounts reported for each element of the E & G expenditures were divided by the total E & G (excluding the Transfer Accounts and Auxiliary Enterprise Accounts) as reported by each institution. The results were then classified by element of E & G expenditure, by level and category of enrollment, and arrayed from low to high values within these classifications. From these arrays, the quartile values were determined. Not all institutions had expenditures in certain of the accounts and therefore the number of institutions varies from table to table.

LEGEND:

Level I – Associate degrees, certificates
Level II – Bachelor's degree only
Level III – Bachelor's and master's degrees (may include Specialist in Education)
Level IV – Bachelor's, master's, and doctor's degrees (may include Specialist in Education)
Level V – Graduate or professional degrees only

Q_1: First quartile = 25th percentile
Q_2: Second quartile = 50th percentile = *median*
Q_3: Third quartile = 75th percentile

N = Number reporting

* Indicates insufficient information available

TABLE III

Expenditure for Instruction and Departmental Research
As a Percentage of Total Educational
And General Expenditure

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	28.2	34.9	45.6	47	33.9	37.9	43.0	25	*	25.4	*	2	*	*	*	1	27.3	32.5	39.4	8
501- 1000	40.1	47.5	55.3	49	32.8	38.8	43.9	74	40.7	43.3	45.5	7	*	51.5	*	3	29.2	37.6	56.1	6
1001- 1500	43.1	52.3	60.0	53	29.5	38.9	45.3	38	36.6	39.1	47.0	11	*	43.4	*	1	*	41.6	*	1
1501- 2500	44.8	50.1	58.2	61	37.1	44.4	50.9	24	34.7	46.6	50.3	13	*	52.2	*	3	*	57.8	*	2
2501- 5000	46.7	54.7	65.6	39	*	50.0	*	5	44.2	50.3	53.7	45	*	39.0	*	4	—	—	—	—
5001-10000	50.7	54.5	58.0	18	—	—	—	—	47.7	54.4	59.6	24	36.4	50.8	57.7	16	—	—	—	—
10001-up	47.2	53.6	64.0	6	*	*	*	1	*	65.2	*	5	42.1	51.6	54.0	23	—	—	—	—

TABLE IV

Expenditure for Libraries
As a Percentage of Total Educational
And General Expenditure

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	3.4	4.6	7.0	47	3.8	4.7	5.9	25	*	5.6	*	2	*	*	*	1	9.1	9.5	11.1	8
501- 1000	3.6	4.8	6.1	49	3.7	5.1	6.4	74	4.0	4.2	6.8	7	*	2.3	*	3	1.8	6.0	9.0	6
1001- 1500	4.0	4.8	6.1	53	3.7	4.4	5.4	38	3.8	5.1	5.3	11	*	2.7	*	1	*	1.2	*	1
1501- 2500	3.2	4.5	6.4	62	3.4	4.4	6.6	24	3.6	4.6	5.2	13	*	1.6	*	3	*	5.9	*	2
2501- 5000	3.3	4.9	5.7	39	*	5.8	*	5	4.7	5.9	6.9	45	*	4.3	*	4	—	—	—	—
5001-10000	3.4	4.2	5.4	19	—	—	—	—	4.0	5.3	5.6	24	3.6	4.8	5.6	16	—	—	—	—
10001-up	5.3	5.9	6.0	6	*	*	*	1	*	5.5	*	4	3.5	3.9	5.2	23	—	—	—	—

TABLE V

**Expenditure for Operation and Maintenance of Plant
As a Percentage of Total Educational
And General Expenditure**

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	10.7	14.4	22.3	48	8.5	14.0	16.7	25	*	19.6	*	2	*	*	*	1	9.0	20.5	27.4	8
501- 1000	10.1	14.0	15.9	49	10.2	12.4	16.4	73	10.6	12.3	14.1	7	*	9.4	*	3	5.0	7.9	16.4	6
1001- 1500	9.0	10.7	13.0	53	9.5	12.5	16.2	38	9.4	10.7	14.4	11	*	7.8	*	1	*	5.1	*	1
1501- 2500	7.8	10.1	13.4	62	9.5	11.5	14.0	24	8.7	11.1	18.0	13	*	11.2	*	3	*	8.9	*	2
2501- 5000	8.8	11.0	12.9	40	*	10.7	*	5	12.0	13.3	16.6	45	*	8.8	*	4	—	—	—	—
5001-10000	8.7	11.9	12.8	19	—	—	—	—	11.6	13.0	14.1	24	8.7	10.4	12.4	16	—	—	—	—
10001-up	9.6	10.3	14.4	6	*	*	*	1	*	12.6	*	4	7.7	9.9	11.8	23	—	—	—	—

TABLE VI

**Expenditure for Organized Activities Related to Educational Departments
As a Percentage of Total Educational
And General Expenditure**

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	.7	1.8	8.7	9	*	.9	*	3	—	—	—	—	—	—	—	—	*	3.7	*	3
501- 1000	.8	1.6	3.6	8	.8	2.3	6.0	21	*	1.7	*	2	*	12.6	*	1	*	2.7	*	3
1001- 1500	.9	1.3	1.9	8	.3	.8	3.1	13	.4	1.8	6.6	7	—	—	—	—	*	11.8	*	1
1501- 2500	1.0	2.2	6.6	11	.2	1.2	3.1	9	.3	.9	3.2	10	*	2.6	*	3	—	—	—	—
2501- 5000	.5	1.3	4.0	15	*	1.1	*	5	.8	2.1	3.3	29	*	2.0	*	2	—	—	—	—
5001-10000	2.2	5.2	11.1	8	—	—	—	—	1.2	2.8	5.1	19	*	.6	*	11	—	—	—	—
10001-up	—	—	—	—	—	—	—	—	*	2.5	*	4	.7	1.5	3.7	16	—	—	—	—

TABLE VII

**Expenditure for Sponsored Research
As a Percentage of Total Educational
And General Expenditure**

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	*	11.3	*	4	*	4.8	*	1	—	—	—	—	—	—	—	—	—	—	—	—
501- 1000	*	.8	*	5	.3	1.9	5.8	12	*	.5	*	1	*	9.1	*	2	*	10.3	*	3
1001- 1500	*	1.7	*	5	.3	.7	1.0	7	*	1.6	*	1	*	.6	*	1	*	18.1	*	1
1501- 2500	*	.5	*	4	*	3.7	*	5	*	2.9	*	5	*	8.3	*	2	*	15.7	*	1
2501- 5000	.4	2.4	5.4	6	*	8.2	*	2	.3	.6	2.3	22	*	9.8	*	4	—	—	—	—
5001-10000	*	.6	*	2	—	—	—	—	.1	.4	2.4	17	3.2	4.5	9.9	14	—	—	—	—
10001-up	—	—	—	—	—	—	—	—	*	.7	*	3	3.1	7.5	13.5	21	—	—	—	—

TABLE VIII

**Expenditure for Other Separately Budgeted Research
As a Percentage of Total Educational
And General Expenditure**

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	*	7.7	*	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
501- 1000	*	.2	*	2	*	.9	*	2	*	.3	*	2	*	.2	*	1	*	.3	*	2
1001- 1500	—	—	—	—	*	.2	*	3	*	.2	*	3	—	—	—	—	*	1.4	*	1
1501- 2500	—	—	—	—	*	7.7	*	2	*	.4	*	2	*	.6	*	1	—	—	—	—
2501- 5000	*	1.3	*	1	*	1.6	*	2	.1	.2	.5	10	*	2.2	*	2	—	—	—	—
5001-10000	*	1.5	*	2	—	—	—	—	.3	.3	.6	9	.2	1.6	17.6	7	—	—	—	—
10001-up	—	—	—	—	—	—	—	—	*	.1	*	3	1.2	2.1	6.6	18	—	—	—	—

TABLE IX

Expenditure for Other Sponsored Programs
As a Percentage of Total Educational
And General Expenditure

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	*	8.4	*	4	4.7	6.4	8.5	6	—	—	—	—	*	*	*	1	*	*	*	1
501- 1000	*	4.1	*	11	.8	2.8	10.0	20	*	.8	*	2	*	*	*	1	*	8.6	*	4
1001- 1500	3.6	5.1	10.7	15	1.8	8.0	10.7	13	*	8.4	*	4	—	—	—	—	*	8.9	*	1
1501- 2500	*	1.9	*	14	.2	5.7	10.3	7	*	12.2	*	4	*	10.4	*	2	*	6.9	*	1
2501- 5000	*	5.1	*	13	*	3.7	*	1	1.9	4.8	7.1	20	*	.6	*	3	—	—	—	—
5001-10000	*	.6	*	3	—	—	—	—	3.8	4.8	6.4	12	2.1	3.2	6.0	11	—	—	—	—
10001-up	*	4.8	*	4	—	—	—	—	*	3.4	*	3	1.6	3.4	5.4	15	—	—	—	—

TABLE X

Expenditure for Extension and Public Service
As a Percentage of Total Educational
And General Expenditure

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	.6	1.3	2.9	10	*	4.5	*	3	—	—	—	—	—	—	—	—	*	2.3	*	1
501- 1000	1.8	2.4	3.2	20	.1	.6	2.1	18	*	2.5	*	2	*	.4	*	2	*	.5	*	3
1001- 1500	.9	2.1	5.1	34	.8	1.7	3.9	11	*	1.1	*	5	—	—	—	—	*	.7	*	1
1501- 2500	1.5	5.6	11.9	43	.4	.9	6.7	9	.2	.7	3.4	6	*	.9	*	3	—	—	—	—
2501- 5000	.9	2.2	5.3	26	*	.3	*	3	.6	1.4	2.7	33	*	.9	*	2	—	—	—	—
5001-10000	.7	2.5	6.5	11	—	—	—	—	.3	1.3	1.9	19	.4	2.0	8.0	13	—	—	—	—
10001-up	*	1.4	*	3	*	*	*	1	*	2.1	*	3	1.5	3.3	9.7	21	—	—	—	—

TABLE XI

**Expenditure for Student Services
As a Percentage of Total Educational
And General Expenditure**

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	4.0	7.0	11.9	41	5.1	8.6	11.8	22	*	2.1	*	2	*	*	*	1	*	5.4	*	4
501- 1000	5.2	7.0	8.9	48	7.4	9.3	11.4	69	8.7	8.9	10.2	6	*	4.4	*	2	*	3.1	*	5
1001- 1500	4.4	5.8	8.1	53	6.2	7.7	9.7	35	7.0	9.1	12.2	9	*	4.4	*	1	*	.7	*	1
1501- 2500	5.0	6.4	7.6	60	4.1	6.2	9.4	22	4.9	6.6	11.0	12	*	.5	*	3	*	2.1	*	1
2501- 5000	5.3	6.6	9.1	36	*	4.7	*	5	3.7	5.1	7.0	42	*	5.1	*	4	—	—	—	—
5001-10000	4.8	7.3	9.2	19	—	—	—	—	3.4	4.9	6.8	20	2.3	3.8	5.4	14	—	—	—	—
10001-up	*	6.7	*	5	*	*	*	1	*	4.1	*	4	2.0	3.3	4.9	21	—	—	—	—

TABLE XII

**Expenditure for General Administration
As a Percentage of Total Educational
And General Expenditure**

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	8.3	13.7	22.2	44	8.3	12.1	15.6	24	*	*	*	2	—	—	—	—	13.8	17.1	18.2	7
501- 1000	6.8	9.2	11.5	48	6.4	7.7	10.3	69	5.7	8.1	18.6	7	*	6.7	*	2	4.9	9.8	23.5	6
1001- 1500	5.7	7.2	9.0	53	6.3	7.4	11.9	35	6.1	7.4	11.1	9	*	*	*	1	*	4.4	*	1
1501- 2500	4.8	7.0	9.5	59	5.1	6.4	12.4	22	4.0	5.2	7.4	12	*	3.9	*	3	*	7.8	*	2
2501- 5000	4.5	6.0	12.5	39	*	6.6	*	5	5.0	6.0	7.0	44	*	7.6	*	4	—	—	—	—
5001-10000	3.6	5.2	7.9	18	—	—	—	—	3.6	5.7	8.4	21	2.2	3.7	6.2	14	—	—	—	—
10001-up	*	7.0	*	5	*	*	*	1	*	4.7	*	5	2.6	3.4	4.9	22	—	—	—	—

TABLE XIII

Expenditure for General Institutional Expense As a Percentage of Total Educational And General Expenditure

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	3.2	11.4	18.5	39	6.9	10.1	15.4	22	*	8.1	*	2	*	*	*	1	6.5	7.8	13.0	7
501- 1000	3.5	5.7	10.3	39	6.9	9.7	13.9	66	*	14.6	*	5	*	6.7	*	2	*	7.7	*	5
1001- 1500	2.2	6.7	9.6	48	9.1	11.2	13.2	34	5.9	10.8	17.6	9	*	1.5	*	1	*	6.0	*	1
1501- 2500	3.3	8.6	12.4	58	6.5	8.1	11.1	21	5.8	7.6	11.5	13	*	.6	*	3	*	8.2	*	1
2501- 5000	2.1	3.7	9.2	34	*	5.7	*	4	3.2	7.5	10.4	42	*	6.0	*	4	—	—	—	—
5001-10000	3.4	9.1	13.3	19	—	—	—	—	1.7	3.3	6.1	19	2.5	4.9	6.5	14	—	—	—	—
10001-up	*	8.2	*	4	*	*	*	1	*	7.2	*	3	1.2	3.1	3.9	20	—	—	—	—

TABLE XIV

Expenditure for Student Aid As a Percentage of Total Educational And General Expenditure

1974-75

Enrollment Categories	Level I				Level II				Level III				Level IV				Level V			
	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N	Q_1	Q_2	Q_3	N
001- 500	2.0	7.8	13.8	35	6.5	9.7	14.2	23	*	*	*	2	*	*	*	1	2.9	8.9	11.7	7
501- 1000	1.3	4.1	9.5	43	5.9	9.2	15.1	70	5.5	7.3	11.2	7	*	6.5	*	2	*	1.3	*	5
1001- 1500	1.5	4.8	10.4	48	8.1	10.3	14.6	33	5.7	8.5	14.4	10	*	*	*	1	*	.2	*	1
1501- 2500	1.1	3.3	6.4	54	4.2	9.2	15.7	21	6.8	8.5	13.8	10	*	.6	*	3	*	6.3	*	1
2501- 5000	.8	2.4	6.0	29	*	5.6	*	5	2.2	4.2	8.8	39	*	8.7	*	4	—	—	—	—
5001-10000	.7	2.7	5.4	15	—	—	—	—	1.3	2.3	5.2	19	2.6	6.5	9.5	13	—	—	—	—
10001-up	*	4.0	*	3	—	—	—	—	*	3.1	*	5	2.0	2.8	4.5	21	—	—	—	—

TABLES XV - XIX

Tables XV through XIX contain the same type of information as found in Tables III through XIV, but arranged by level of institution. These tables display summaries for all E & G elements for a given level of institution on a single page. From this set of tables, it may also be determined that certain types and levels of institutions may not have any significant activity in some areas of expenditures. This is apparent, for instance, when Level I institutional expenditures for Other Separately Budgeted Research are compared with expenditures by Level III institutions for that category.

LEGEND:

Level I – Associate degrees, certificates
Level II – Bachelor's degree only
Level III – Bachelor's and master's degrees (may include Specialist in Education)
Level IV – Bachelor's, master's, and doctor's degrees (may include Specialist in Education)
Level V – Graduate or professional degrees only

Q_1: First quartile = 25th percentile
Q_2: Second quartile = 50th percentile = *median*
Q_3: Third quartile = 75th percentile

N = Number reporting

* Indicates insufficient information available

TABLE XV
LEVEL I
1974-75 Median Percentage E & G Expenditures by Type of Expenditure and Enrollment

Type of Expenditure	Enrollment Categories													
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up	
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median
Instruction & Departmental Research	47	34.9	49	47.5	53	52.3	61	50.1	39	54.7	18	54.5	6	53.6
Libraries	47	4.6	49	4.8	53	4.8	62	4.5	39	4.9	19	4.2	6	5.9
Operation & Maintenance of Plant	48	14.4	49	14.0	53	10.7	62	10.1	40	11.0	19	11.9	6	10.3
Organized Activities Related to Educational Departments	9	1.8	8	1.6	8	1.3	11	2.2	15	1.3	8	5.2	—	—
Sponsored Research	4	11.3	5	.8	5	1.7	4	.5	6	2.4	2	.6	—	—
Other Separately Budgeted Research	1	7.7	2	.2	—	—	—	—	1	1.3	2	1.5	—	—
Other Sponsored Programs	4	8.4	11	4.1	15	5.1	14	1.9	13	5.1	3	.6	4	4.8
Extension & Public Service	10	1.3	20	2.4	34	2.1	43	5.6	26	2.2	11	2.5	3	1.4
Student Services	41	7.0	48	7.0	53	5.8	60	6.4	36	6.6	19	7.3	5	6.7
General Administration	44	13.7	48	9.2	53	7.2	59	7.0	39	6.0	18	5.2	5	7.0
General Institutional Expense	39	11.4	39	5.7	48	6.7	58	8.6	34	3.7	19	9.1	4	8.2
Student Aid	35	7.8	43	4.1	48	4.8	54	3.3	29	2.4	15	2.7	3	4.0

TABLE XVI
LEVEL II
1974-75 Median Percentage E & G Expenditures by Type of Expenditure and Enrollment

Type of Expenditure	Enrollment Categories													
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up	
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median
Instruction & Departmental Research	25	37.9	74	38.8	38	38.9	24	44.4	5	50.0	—	—	1	*
Libraries	25	4.7	74	5.1	38	4.4	24	4.4	5	5.8	—	—	1	*
Operation & Maintenance of Plant	25	14.0	73	12.4	38	12.5	24	11.5	5	10.7	—	—	1	*
Organized Activities Related to Educational Departments	3	.9	21	2.3	13	.8	9	1.2	5	1.1	—	—	—	—
Sponsored Research	1	4.8	12	1.9	7	.7	5	3.7	2	8.2	—	—	—	—
Other Separately Budgeted Research	—	—	2	.9	3	.2	2	7.7	2	1.6	—	—	—	—
Other Sponsored Programs	6	6.4	20	2.8	13	8.0	7	5.7	1	3.7	—	—	—	—
Extension & Public Service	3	4.5	18	.6	11	1.7	9	.9	3	.3	—	—	1	*
Student Services	22	8.6	69	9.3	35	7.7	22	6.2	5	4.7	—	—	1	*
General Administration	24	12.1	69	7.7	35	7.4	22	6.4	5	6.6	—	—	1	*
General Institutional Expense	22	10.1	66	9.7	34	11.2	21	8.1	4	5.7	—	—	1	*
Student Aid	23	9.7	70	9.2	33	10.3	21	9.2	5	5.6	—	—	—	—

TABLE XVII
LEVEL III
1974-75 Median Percentage E & G Expenditures by Type of Expenditure and Enrollment

Type of Expenditure	Enrollment Categories													
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up	
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median
Instruction & Departmental Research	2	25.4	7	43.3	11	39.1	13	46.6	45	50.3	24	54.4	5	65.2
Libraries	2	5.6	7	4.2	11	5.1	13	4.6	45	5.9	24	5.3	4	5.5
Operation & Maintenance of Plant	2	19.6	7	12.3	11	10.7	13	11.1	45	13.3	24	13.0	4	12.6
Organized Activities Related to Educational Departments	—	—	2	1.7	7	1.8	10	.9	29	2.1	19	2.8	4	2.5
Sponsored Research	—	—	1	.5	1	1.6	5	2.9	22	.6	17	.4	3	.7
Other Separately Budgeted Research	—	—	2	.3	3	.2	2	.4	10	.2	9	.3	3	.1
Other Sponsored Programs	—	—	2	.8	4	8.4	4	12.2	20	4.8	12	4.8	3	3.4
Extension & Public Service	—	—	2	2.5	5	1.1	6	.7	33	1.4	19	1.3	3	2.1
Student Services	2	2.1	6	8.9	9	9.1	12	6.6	42	5.1	20	4.9	4	4.1
General Administration	2	*	7	8.1	9	7.4	12	5.2	44	6.0	21	5.7	5	4.7
General Institutional Expense	2	8.1	5	14.6	9	10.8	13	7.6	42	7.5	19	3.3	3	7.2
Student Aid	2	*	7	7.3	10	8.5	10	8.5	39	4.2	19	2.3	5	3.1

TABLE XVIII
LEVEL IV
1974-75 Median Percentage E & G Expenditures
by Type of Expenditure and Enrollment

Type of Expenditure	Enrollment Categories													
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up	
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median
Instruction & Departmental Research	1	*	3	51.5	1	43.4	3	52.2	4	39.0	16	50.8	23	51.6
Libraries	1	*	3	2.3	1	2.7	3	1.6	4	4.3	16	4.8	23	3.9
Operation & Maintenance of Plant	1	*	3	9.4	1	7.8	3	11.2	4	8.8	16	10.4	23	9.9
Organized Activities Related to Educational Departments	–	–	1	12.6	–	–	3	2.6	2	2.0	11	.6	16	1.5
Sponsored Research	–	–	2	9.1	1	.6	2	8.3	4	9.8	14	4.5	21	7.5
Other Separately Budgeted Research	–	–	1	.2	–	–	1	.6	2	2.2	7	1.6	18	2.1
Other Sponsored Programs	1	*	1	*	–	–	2	10.4	3	.6	11	3.2	15	3.4
Extension & Public Service	–	–	2	.4	–	–	3	.9	2	.9	13	2.0	21	3.3
Student Services	1	*	2	4.4	1	4.4	3	.6	4	5.1	14	3.8	21	3.3
General Administration	–	–	2	6.7	1	*	3	3.9	4	7.6	14	3.7	22	3.4
General Institutional Expense	1	*	2	6.7	1	1.5	3	.6	4	6.0	14	4.9	20	3.1
Student Aid	1	*	2	6.5	1	*	3	.6	4	8.7	13	6.5	21	2.8

TABLE XIX
LEVEL V
1974-75 Median Percentage E & G Expenditures by Type of Expenditure and Enrollment

Type of Expenditure	Enrollment Categories													
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up	
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median
Instruction & Departmental Research	8	32.5	6	37.6	1	41.6	2	57.8	–	–	–	–	–	–
Libraries	8	9.5	6	6.0	1	1.2	2	5.9	–	–	–	–	–	–
Operation & Maintenance of Plant	8	20.5	6	7.9	1	5.1	2	8.9	–	–	–	–	–	–
Organized Activities Related to Educational Departments	3	3.7	3	2.7	1	11.8	–	–	–	–	–	–	–	–
Sponsored Research	–	–	3	10.3	1	18.1	1	15.7	–	–	–	–	–	–
Other Separately Budgeted Research	–	–	2	.3	1	1.4	–	–	–	–	–	–	–	–
Other Sponsored Programs	1	*	4	8.6	1	8.9	1	6.9	–	–	–	–	–	–
Extension & Public Service	1	2.3	3	.5	1	.7	–	–	–	–	–	–	–	–
Student Services	4	5.4	5	3.1	1	.7	1	2.1	–	–	–	–	–	–
General Administration	7	17.1	6	9.8	1	4.4	2	7.8	–	–	–	–	–	–
General Institutional Expense	7	7.8	5	7.7	1	6.0	1	8.2	–	–	–	–	–	–
Student Aid	7	8.9	5	1.3	1	.2	1	6.3	–	–	–	–	–	–

APPENDICES

APPENDIX A

SOUTHERN ASSOCIATION OF COLLEGES AND SCHOOLS

COMMISSION ON COLLEGES

WORK SHEET
FOR REPORTING CURRENT FUNDS REVENUES
AND EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION

INSTRUCTIONS

This form is to be used in reporting current funds revenues and educational and general expenditures.

Please refer to *College and University Business Administration*, revised edition, for definitions of the fund categories used in this section. *Audits of Colleges and Universities*, published by the American Institute of Certified Public Accountants may also be referred to as a supplemental source for definitions.

After completing this form, please post only the basic educational and general expenditures and revenues (I.a.-l and II.a.-c) on the institution's profile report as indicated.

If necessary, non-audited expenditures and revenues may be submitted at this time; however, in the event of changes as a result of subsequent audit, please send these changes to us at that time.

Please return this sheet with the institution's profile report.

CURRENT FUNDS REVENUES
AND EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION
FOR THE YEAR ENDING _____, 1975

I. EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION

a. **Instruction and Departmental Research** _____
(Includes all expenditures for instructional divisions of the institution. Departmental research not separately budgeted should be included.)

b. **Libraries** _____
(Includes all libraries, departmental and general. Expenditures for books, catalogues, subscriptions, audio-visual aids, personal services, supplies, as well as equipment should be included.)

c. **Operation and Maintenance of Plant** _____
(Includes all expenditures for operation and maintenance. Appropriate allocations of operating and maintenance costs should be made to activities which are not reported as an educational and general type expenditure.)

d. **Organized Activities Related to Educational Departments** _____
(Includes activities carried on primarily for the *training* of students.)

e. **Sponsored Research** _____
(Includes expenditures for research, exclusive of indirect costs.)

f. **Other Separately Budgeted Research** _____
(Includes expenditures for research bureaus, experiment stations, and similar organizational units and programs.)

g. **Other Sponsored Programs** _____
(Includes activities other than research. Instructional institutes, training programs, and similar activities should be included.)

h. **Extension and Public Service** _____
(Includes expenditures for educational and other activities designed primarily to serve the general public.)

i. **Student Services** _____
(Includes the costs of organizational units such as Registrar, Admissions, Financial Aid, Deans of Students, and areas such as institutional subsidies to student activities.)

j. **General Administration** _____
(Includes expenditures of the general executive and administrative offices which serve the entire institution. Administrative costs allocated to auxiliary enterprises should be excluded.)

k. **General Institutional Expenses** _____
(examples: alumni office, external audit, catalogues, commencement, legal fees, institutional memberships, and general public relations.)

l. **Student Aid** _____
(Includes expenditures for all forms of student aid financed from current funds.)

TOTAL Educational and General Expenditures _____

(over)

[*Revenue Section Not Shown*]

APPENDIX B

SOUTHERN ASSOCIATION OF COLLEGES AND SCHOOLS
COMMISSION ON COLLEGES
WORKSHEET FOR CALCULATION OF ANNUAL ENROLLMENT

INSTRUCTIONS:

This work sheet is to be used in calculating total full-time equivalent enrollment (FTE).

After utilizing this work sheet for calculating the enrollment for your institution, please post the totals by category on this form on the institution's profile sheet. Please return this form along with the institution's profile report.

Give the full-time equivalent (FTE) enrollment for the previous year using the following procedures:

I. Full-Time Enrollment

A. Total the number of students carrying a load of twelve (12) or more credit hours in collegiate (degree) programs at the close of registration for the most recent fall term.

Total full-time enrollment in collegiate (degree) programs . . . . . _____ (A)

B. Total the number of students in non-collegiate (non-degree) programs carrying a load of twelve (12) or more credit hours, or receiving instruction of 24 or more contact hours per week or considered to be full-time students, as defined by the school catalog, at the close of registration for the most recent fall term. (Example: Full-time students in an auto mechanics curricular program.)

Total full-time enrollment in non-collegiate (non-degree) programs . . . . . _____ (B)

II. Part-Time Enrollment

C. Total the credit hour loads of part-time students in collegiate (degree) programs at the close of registration for the most recent fall term and divide this total by twelve (12).

Total part-time enrollment in collegiate (degree) programs . . . . . _____ (C)

D. For this section, use either method (1) or (2) depending upon the institution's method of scheduling non-collegiate (non-degree) programs. (Example: Part-time students in an auto mechanics curricular program.)

(1) Total the credit-hour loads of part-time students in non-collegiate (non-degree) programs at the close of registration for the most recent fall term and divide this total by twelve (12) or by the figure which would represent a full-time load as defined by the school catalog.

OR

(2) Total the contact hours per week of part-time students in non-collegiate (non-degree) programs at the close of registration for the most recent fall term and divide this total by 24 or by the figure which would represent a full-time load as defined by the school catalog.

Total part-time enrollment in non-collegiate (non-degree) programs . . . . . _____ (D)

III. Special Short-Term Non-Credit Enrollments (For this section only, include enrollments in all non-credit courses for the most recent year ending June 30.)

E. Multiply the total number of contact hours for each short-term non-credit course by the total number of students enrolled in each short-term non-credit course; sum these totals for the entire year (12 months). Divide the grand total by 430. (Example: Students enrolled in seminars, workshops, conferences, institutes, short-courses, or other non-credit courses.)

Total enrollment (FTE) in specialized short-term non-credit courses . . . . . _____ (E)

TOTAL FULL-TIME EQUIVALENT ENROLLMENT

A + B + C + D(1) or D(2) + E . . . . . _____ (Total FTE)

Name of Institution _____

Data has been submitted by _____
Please print or type

_____
Title